

SENATE BILL 3208

By Tracy

AN ACT to amend Tennessee Code Annotated, Section 67-5-1412, relative to appeals concerning valuation of property for ad valorem taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1412(b), is amended by  
amended by deleting subdivision (2) in its entirety and by substituting instead the following:

(2) Notwithstanding the provisions of subdivision (b)(1) or any other provision of law to the contrary, a taxpayer or owner may, with the written consent of the assessor, appeal the valuation of industrial and commercial real and tangible personal property to the local board of equalization, or directly to the state board of equalization. A direct appeal to the state board of equalization shall be filed before August 1 of the tax year. The taxpayer or owner shall request, in writing via certified mail, return receipt requested, such concurrence from the assessor within ten (10) days after the date the assessment notice for the property is sent, or by June 1 of the tax year, whichever is earlier. Such request shall state, at a minimum, the name in which the property is assessed, the parcel identification number and the person requesting the direct appeal. If the assessor concurs with the request, the assessor shall provide such concurrence at least ten (10) days before the adjournment of the county board. If the assessor does not provide a written concurrence, then the request shall be considered denied and the taxpayer or owner shall appeal first to the local board of equalization. A taxpayer or owner filing a direct appeal shall attach a copy of the assessor's concurrence to the appeal form filed with the state board. If the assessor's concurrence is not attached to the taxpayer's or owner's appeal and the taxpayer or owner did not appeal first to the

local board of equalization, then the state board of equalization shall not have jurisdiction to hear the direct appeal to the state board. All direct appeals to the state board under this subdivision (b)(2) shall be filed before August 1 of the tax year.

SECTION 2. Tennessee Code Annotated, Section 67-5-1412(b), is further amended by deleting subdivision (3) in its entirety.

SECTION 3. This act shall take effect on becoming law, the public welfare requiring it.